

# Construction Industry Scheme (CIS)

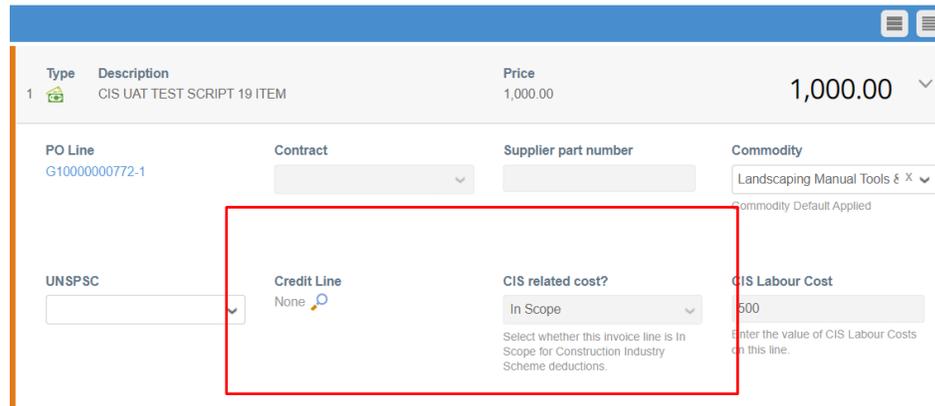
## Invoice Tax Rates (VAT)



Version: March 02/04/24

# Construction Industry Scheme (CIS) Invoices

- It's the supplier's responsibility to inform Mitie if you are Registered for Construction Industry Scheme with HMRC. You must email [supplier.maintenance@mitie.com](mailto:supplier.maintenance@mitie.com) and notify them your company is registered for CIS giving them your Unique Tax Reference (UTR). They will update your Mitie supplier record accordingly.
- We have dedicated guides on how to submit CIS and non-CIS invoices for CSP and SAN methods. These can be found on <http://www.mitiesuppliers.com/> .
- It is your responsibility (the supplier) to indicate when your invoice relates to a project that is In Scope for CIS and value of labour cost of the invoice lines is provided, (Gross Status with HMRC, please complete the labour field for the full value of the supply)
- You must indicate the Tax Rate by selecting “Reverse Charge” and populate Tax Reference legal statement's by selecting one of the 2 CIS Tax reference options.
- (Coming Soon) Submission blockers and warnings will guide You (the supplier) to ensure you provide the correct information on your invoices.



Type	Description	Price
1	CIS UAT TEST SCRIPT 19 ITEM	1,000.00

PO Line	Contract	Supplier part number	Commodity
G10000000772-1			Landscaping Manual Tools £ X

UNSPSC	Credit Line	CIS related cost?	CIS Labour Cost
	None	In Scope	500

Select whether this invoice line is In Scope for Construction Industry Scheme deductions.

Enter the value of CIS Labour Costs on this line.

# Requirements for CIS related Invoices

- **CIS Registered suppliers Related Cost?** – select In Scope (**In Scope**)
- **CIS Labour Cost Box** - It is the responsibility of the supplier to indicate the CIS labour cost of the project (see the options below),
  - **Non-Gross Status** - you must provide the Labour Cost for the Invoice Line i.e. (Nett cost less Materials = CIS Labour Cost).
  - **Non-Gross Status Materials only** - If the invoice line is materials only and no labour cost involved, enter 0.01
  - **Gross Status with HMRC** - please complete the labour cost field for the full value of the supply for the Invoice Line i.e. (Labour cost plus Materials = CIS Labour Cost)

## CIS related cost?

Select

In Scope (In Scope)

Out of Scope (Out of Scope)

## CIS Labour Cost

100.00

Enter the value of CIS Labour Costs on this line.

## CIS Labour Cost

0.01

Enter the value of CIS Labour Costs on this line.

## CIS Labour Cost

100.00

Enter the value of CIS Labour Costs on this line.

(Coming Soon) Submission Blockers and warnings will guide you to ensure you provide the correct information on your invoices.

# Invoice Tax Rate's - 0%, Exempt and Reverse Charge

In the VAT Rate drop down select the relevant VAT – Options depending on country, i.e.. UK are 20%, 5.0%, 0.0% Exempt and Reverse Charge

- **Zero 0.0%.** (if you're not VAT Registered use 0.0% Vat)
  - The tax reference box can be left blank
  
- **Exempt**
  - In the Tax Reference box type “E” and select one of the exemption categories for you type of spend

Taxes

VAT Rate	VAT Amount	Tax Reference
0.0% ▾	0.00	<input type="text"/>

Taxes

VAT Rate	VAT Amount	Tax Reference
Exempt ▾	0.00	<input type="text" value="E"/>

+ Add Line + Pick lines from Contract

- Maternity pads - Exempt - Maternity pads
- Other - Exempt - Other
- Securities - Exempt - Securities
- Insurance - Exempt - Insurance
- Financial / banking / credit-related services - Exempt - Financial / banking / credit-related services
- Protective clothing - Exempt - Protective clothing
- Royal mail standard service - Exempt - Royal mail standard service
- Direct mail postal services - Exempt - Direct mail postal services
- Printed matter - Exempt - Printed matter
- Ships / agro services - Exempt - Ships / agro services

# Invoice Tax Rate's - 0%, Exempt and Reverse Charge

In the VAT Rate drop down select the relevant VAT – Options depending on country, i.e.. UK are 20%, 5.0%, 0.0% Exempt and Reverse Charge

- **Reverse Charge** In the Tax Reference box type “C” and select one of the relevant legal statement's,
- **CIS suppliers** have 2 options shown below,
  - CS – 20% construction reverse charge - VAT: you must account for VAT at 20%
  - CR – 5% construction reverse charge - VAT: you must account for VAT at 5%

VAT Rate	VAT Amount	Tax Reference
Reverse ▾	0.00	C
		<small>CR – 5% construction reverse charge - VAT: you must account for VAT at 5%</small>
		<small>CS – 20% construction reverse charge - VAT: you must account for VAT at 20%</small>

## NON-CIS suppliers have 3 options shown below, (Coming Soon)

- xxxxxxxxxxxxxxxx
- xxxxxxxxxxxxxxxx
- xxxxxxxxxxxxxxxx

Note: You can only have one VAT rate per line (if PO is one line, you can only PO flip one invoice line, if you invoice 2 VAT rates you need 2 lines on the PO)  
Always click calculate to check the invoice values before you submit as mistakes cannot be changed without a credit note and re-invoice.